

ID: CCA_2010031208464137

Number: **201016058**

Office:

Release Date: 4/23/2010

UILC: 6230.01-00

From:

Sent: Friday, March 12, 2010 8:46:44 AM

To:

Cc:

Subject: RE:

We would have to issue a notice of deficiency to assess the COD income because the insolvency exception of section 108 is a required partner level determination. If there is enough time left on the statute the taxpayer can go to appeals first before we issue the notice. The notice has to be issued within the partner's section 6501 period as may be extended by section 6229.